

**SIKKIM**



**GOVERNMENT**

**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Monday 14<sup>th</sup> March, 2022**

**No. 86**

**GOVERNMENT OF SIKKIM  
COMMERCIAL TAXES DIVISION  
FINANCE DEPARTMENT  
GANGTOK**

**No. 05/2021-GST/SIKKIM**

**Date: 8<sup>th</sup> March, 2021**

**NOTIFICATION**

In exercise of the powers conferred by sub-rule (4) of rule 48 of the Sikkim Goods and Services Tax Rules, 2017, the Government, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of Sikkim in the Finance Department, No. 13/2020 – State Tax, dated the 21<sup>st</sup> March, 2020, namely:-

In the said notification, in the first paragraph, with effect from the 1<sup>st</sup> day of April, 2021, for the words "one hundred crore rupees", the words "fifty crore rupees" shall be substituted.

**[F. No. GOS/2009-2010/16-1C (9) VOL-II]**

**Jigme Dorjee Bhutia  
Secretary  
Commercial Taxes Division  
Finance Department**